

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.6b Mineral rights consisting of undeveloped metallic resources; assessment separately from surface rights; exclusions; prima facie value.**

Sec. 6b. Mineral rights consisting of metallic resources which are not developed or which are not in production or which have not been explored shall be assessed separately from the surface rights in the property in which the same are situated if such mineral rights and surface rights are owned by separate owners: Provided, however, That such mineral rights which are owned by or leased to any person, corporation (or wholly owned subsidiary thereof) or copartnership engaged in the business of and actually extracting, producing or processing such minerals in the state of Michigan shall be excluded from the provisions of this section: Provided, further, That such mineral rights which are owned by any person, corporation or copartnership shall also be excluded from the provisions of this section whenever such person, corporation or copartnership is the recipient or purchaser of metallic mineral ores which have been extracted, produced or processed by or through contractual arrangements or undertakings with a person, corporation or copartnership who is engaged in the business of and who is actually extracting, producing or processing such minerals in the state of Michigan.

The ownership of metallic mineral rights separate from the surface rights in land shall be prima facie evidence of the presence and existence of metallic mineral resources in such land and that such metallic mineral rights have a prima facie true cash value of \$5.00 per acre. The term "property", "land" and "parcel" as used in this act shall refer to and include mineral rights or surface rights separately assessed under this section: Provided, however, That the fact that such rights are separately assessed in the case of common ownership of the same shall not invalidate such assessment or any proceedings had in regard thereto under this act nor shall the same constitute grounds for rejecting the assessment or the taxes levied pursuant thereto. The first assessment under the provisions of this section shall be made the second calendar year immediately following the year in which this section becomes effective. On or before December 31, 1967 owners of surface rights and of mineral rights whose respective rights are subject to separate assessment as herein provided shall file with the assessing officer of the township, village or city in which the land containing such separate surface or mineral rights is situated an affidavit containing an accurate description of each parcel of land in which such separate surface or mineral rights is contained, with the number of acres contained therein, and a statement of their surface or mineral rights therein.

**History:** Add. 1966, Act 288, Imd. Eff. July 12, 1966;—Am. 1967, Act 143, Imd. Eff. June 27, 1967.

**Popular name:** Act 206